

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>REMSEN</div> <div>CITY OF _____, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16207500900000</div> <div>City Clerk</div> <div>008 W 2nd St</div> <div>Remsen, IA 51050</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		619,729		619,729	594,967
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		619,729		619,729	594,967
Delinquent property taxes		0		0	0
TIF revenues		103,917		103,917	101,362
Other city taxes		158,579	0	158,579	165,000
Licenses and permits		12,587	0	12,587	10,500
Use of money and property		71,634	0	71,634	68,476
Intergovernmental		431,660	0	431,660	251,343
Charges for fees and service		27,883	2,998,473	3,026,356	3,598,080
Special assessments		7,763	0	7,763	0
Miscellaneous		116,836	0	116,836	27,600
Other financing sources		688,007	331,543	1,019,550	289,677
Total revenues and other sources		2,238,595	3,330,016	5,568,611	5,107,005
Expenditures and Other Financing Uses					
Public safety		493,829	0	493,829	415,206
Public works		277,448	0	277,448	804,385
Health and social services		7,480	0	7,480	7,500
Culture and recreation		150,029	0	150,029	150,252
Community and economic development		35,557	0	35,557	36,100
General government		202,309	0	202,309	197,487
Debt service		50,300	0	50,300	116,383
Capital projects		533,292	0	533,292	35,000
Total governmental activities expenditures		1,750,244	0	1,750,244	1,762,313
Business type activities		0	2,834,118	2,834,118	3,522,297
Total ALL expenditures		1,750,244	2,834,118	4,584,362	5,284,610
Other financing uses, including transfers out		108,428	323,205	431,633	289,677
Total ALL expenditures/And other financing uses		1,858,672	3,157,323	5,015,995	5,574,287
Excess revenues and other sources over (Under) Expenditures/And other financing uses		379,923	172,693	552,616	-467,282
Beginning fund balance July 1, 2014		1,060,630	1,477,146	2,537,776	2,071,040
Ending fund balance June 30, 2015		1,440,553	1,649,839	3,090,392	1,603,758
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 1,059,700	Other long-term debt		\$ 0
Revenue debt		\$ 1,785,514	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 4,415,788
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/26/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Paige List		→	712	786-2136	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF REMSEN						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	461,656	158,073					619,729			619,729	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	461,656	158,073		0	0		619,729		T01	619,729	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	461,656	158,073		0	0	0	619,729			619,729	6				
7	TIF revenues			103,917				103,917		T01	103,917	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0		T19	0	13				
14	Hotel/motel tax							0		T09	158,579	14				
15	Other local option taxes		158,579					158,579			158,579	15				
16	TOTAL OTHER CITY TAXES	0	158,579	0	0	0	0	158,579	0		158,579	16				
17	Section B - LICENSES AND PERMITS	12,587						12,587		T29	12,587	17				
18	Section C - USE OF MONEY AND PROPERTY											18				
19	Interest	6,676						6,676		U20	6,676	19				
20	Rents and royalties	14,738			50,220			64,958		U40	64,958	20				
21	Other miscellaneous use of money and property							0		U20	0	21				
22	TOTAL USE OF MONEY AND PROPERTY	21,414	0	0	50,220	0	0	71,634	0		71,634	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF REMSEN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		172,923					172,923		C46	172,923	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	1,683						1,683		C89	1,683	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	1,683	172,923	0	0	0	0	174,606	0		174,606	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	3,875						3,875			3,875	63				
64	Library service	25,621						25,621		D89	25,621	64				
65	Township contributions	133,203						133,203		D89	133,203	65				
66	Fire/EMT service	94,355						94,355		D89	94,355	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	257,054	0	0	0	0	0	257,054	0		257,054	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	258,737	172,923	0	0	0	0	431,660	0		431,660	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	287,208	A91	287,208	73				
74	Sewer							0	332,973	A8Ø	332,973	74				
75	Electric							0	1,533,032	A92	1,533,032	75				
76	Gas							0	720,750	A93	720,750	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	124,510	A81	124,510	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF REMSEN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	5						5		A89	5	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	5,788						5,788		A89	5,788	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	675						675		A89	675	99				
100	Park, recreation, and cultural charges	21,415						21,415		A61	21,415	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	27,883	0	0	0	0	0	27,883	2,998,473		3,026,356	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	7,763						7,763		U01	7,763	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	68,090				24,176		92,266		U99	92,266	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	125						125		U30	125	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	24,445						24,445			24,445	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	92,660	0	0	0	24,176	0	116,836	0		116,836	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF REMSEN					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	882,700	489,575	103,917	50,220	24,176	0	1,550,588	2,998,473		4,549,061	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					600,000		600,000		NR	600,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans				30,940	7,066		38,006	292,265		330,271	127
128	Internal TIF loans and transfers in	2,532	47,469					50,001	39,278		89,279	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	2,532	47,469	0	30,940	607,066	0	688,007	331,543		1,019,550	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	885,232	537,044	103,917	81,160	631,242	0	2,238,595	3,330,016		5,568,611	132
133												133
134	Beginning fund balance July 1, 2014	259,910	395,220	259,903	143,563	2,034		1,060,630	1,477,146		2,537,776	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,145,142	932,264	363,820	224,723	633,276	0	3,299,225	4,807,162		8,106,387	136
137												137
138												138
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF REMSEN							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	130,726	43,900					174,626		E62	174,626	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation		17,930					17,930		E04	17,930	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	205,052	72					205,124		E24	205,124	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	96,149						96,149		E32	96,149	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	431,927	61,902	0	0	0	0	493,829			493,829	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF REMSEN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	112,801	136,601					249,402		E44	249,402	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		3,679					3,679		E44	3,679	48
49	Traffic control safety — Current operation		3,000					3,000		E44	3,000	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		21,367					21,367		E44	21,367	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	112,801	164,647	0	0	0	0	277,448			277,448	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF REMSEN							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation			1,000				1,000		E79	1,000	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	6,080	400					6,480		E32	6,480	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	6,080	400	1,000	0	0	0	7,480			7,480	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF REMSEN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	71,523	7,318					78,841		E52	78,841	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	13,657	6,803					20,460		E61	20,460	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	28,876	8,227	9,750				46,853		E61	46,853	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction	3,875						3,875		F61	3,875	138				
139	TOTAL CULTURE AND RECREATION	117,931	22,348	9,750	0	0	0	150,029			150,029	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	1,175	6,221	3,352				10,748		E89	10,748	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation							0		E89	0	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	268						268		E29	268	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation			24,541				24,541		E89	24,541	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,443	6,221	27,893	0	0	0	35,557			35,557	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF REMSEN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,606	562					7,168		E29	7,168	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	59,139	25,849					84,988		E23	84,988	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	51,744						51,744		E25	51,744	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	11,767	36,929					48,696		E31	48,696	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	9,713						9,713		E89	9,713	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	138,969	63,340	0	0	0	0	202,309			202,309	176
177	Section G — DEBT SERVICE				50,300			50,300			50,300	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	50,300	0	0	50,300			50,300	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Thelen Dugout Project					32,701		32,701			32,701	184
185	2nd Street Bridge Project					500,591		500,591			500,591	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	533,292	0	533,292			533,292	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	533,292	0	533,292			533,292	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	809,151	318,858	38,643	50,300	533,292	0	1,750,244			1,750,244	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF REMSEN					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								393,854	E91	393,854	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								319,836	E80	319,836	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								1,279,948	E92	1,279,948	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								722,078	E93	722,078	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								118,402	E81	118,402	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF REMSEN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,834,118		2,834,118	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	809,151	318,858	38,643	50,300	533,292	0	1,750,244	2,834,118		4,584,362	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	66	7,000					7,066	323,205		330,271	255
256	Internal TIF loans/repayments and transfers out			89,279				89,279			89,279	256
257	TIF transfer to Utility with delayed deposit			12,083				12,083			12,083	257
258	TOTAL OTHER FINANCING USES	66	7,000	101,362	0	0	0	108,428	323,205		431,633	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	809,217	325,858	140,005	50,300	533,292	0	1,858,672	3,157,323		5,015,995	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable	10,000						10,000			10,000	263
264	Restricted	1,156	549,167	223,815	174,423			948,561			948,561	264
265	Committed	324,519	57,239			99,984		481,742			481,742	265
266	Assigned							0			0	266
267	Unassigned	250						250			250	267
268	Total Governmental	335,925	606,406	223,815	174,423	99,984	0	1,440,553			1,440,553	268
269	Proprietary								1,649,839		1,649,839	269
270	Total ending fund balance June 30, 2015	335,925	606,406	223,815	174,423	99,984	0	1,440,553	1,649,839		3,090,392	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,145,142	932,264	363,820	224,723	633,276	0	3,299,225	4,807,162		8,106,387	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF REMSEN

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	752,365

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 494,000	29U \$	39U \$ 101,721	49U \$	49U \$	49U \$ 392,279	49U \$	I91 \$ 2,661
2. Sewer utility	19U 1,550,500	29U	39U 157,265	49U	49U	49U 1,393,235	49U	I89 46,515
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Land	510,000		50,300	459,700				15,300
Bridge Project	19U	29U	39U	49U	49U	49U	49U	I89
10.		600,000		600,000				0
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	2,554,500	600,000	309,286	1,059,700	0	1,785,514	0	64,476

B. Short-term debt

Outstanding as of JULY 1, 2014	61V \$	
	64V \$	
	Outstanding as of JUNE 30, 2015	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	88,315,751	x .05 = \$	4,415,788

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		3,090,392	3,090,392

REMARKS

V98

A TIF TRANSFER OUT (CHECK WRITTEN TO UTILITIES FOR \$12,083 ON 6/30/15) WAS DONE IN FY15 AND THE CHECK WASN'T CASHED UNTIL JULY-FY16. NOTED THIS ON P12 LINE 257. NEXT AFR I WILL NEED TO ADD AN EXPLANATION OF THE TIF TRANSFER IN ON P5 LINE 129. FY15 ENDING FUND BALANCE (P1)/PART VII TOTAL IS OFF BY \$21 WHEN COMPARED TO BALANCE SHEET-FUND BALANCES TOTAL DUE TO PROPRIETARY FUND. BALANCE SHEET-CASH DIFFERS \$766.06 FROM ENDING FUND TOTAL DUE TO FISCAL YEAR CROSSOVER IN SOFTWARE. DATATECH SUPPORT (JANON) RECOMMENDED LEAVING THIS AS IT WILL CLEAR OUT. TED SAID TO NOTE AND SUBMIT AMENDED AFR IF FIND THE \$21 DIFFERENCE.

Continued on next page

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